



MISSOURI DEPARTMENT OF REVENUE  
**APPLICATION FOR EXTENSION  
OF TIME TO FILE**

FORM  
**MO-60**  
(REV. 11-2002)

Enclosure Sequence No. 1040-05, 1120-07 and 1120S-05

DLN

**NOTE: CORPORATE AND INDIVIDUAL INCOME TAX FILERS: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL INCOME TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS.**

LAST NAME, FIRST NAME, INITIAL/ESTATE/CORPORATION

**DEPARTMENT OF  
REVENUE USE ONLY**

M M D D Y Y

SPOUSE'S LAST NAME, FIRST NAME, INITIAL

ESTATE TAX/DATE OF DEATH

IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)

TELEPHONE NUMBER  
( )

NUMBER AND STREET

CITY, STATE, ZIP CODE

**TYPE OF RETURN / EXTENSION**

(Only one box may be checked below. Separate request must be made for each return or report.)

**If one of the boxes below is checked, mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3365, JEFFERSON CITY, MO 65105-3365.**

- ☐ Corporation Income/Franchise Tax Return, Form MO-1120 and Schedule MO-FT
- ☐ S Corporation Income/Franchise Tax Return, Form MO-1120S and Schedule MO-FT

**If one of the boxes below is checked, mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898.**

- ☐ Bank Franchise Tax Return, Form INT-2
- ☐ Savings and Loan Tax Return, Form INT-3
- ☐ Credit Institution Tax Return, Form 2823

**If one of the boxes below is checked, mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105-3400.**

- ☐ Individual Income Tax Return, Form MO-1040
- ☐ Estate Tax Return, Form MO-706
- ☐ Fiduciary Income Tax Return, Form MO-1041
- ☐ Partnership Income Tax Return, Form MO-1065

**Note:** If filing a composite Form MO-1040, mark individual income tax return box.

**TAXPAYER IDENTIFICATION NUMBER**

(Enter the taxpayer's identification number or social security number below.)

Missouri Tax Identification Number

Missouri Charter Number

Federal Employer Identification Number (FEIN)

**FILING FEDERAL FORM 990C OR 990T**

Check the box based on the federal form filed: ☐ Form 990C ☐ Form 990T

Your Social Security Number

Spouse's Social Security Number

Federal Employer Identification Number (FEIN)

Missouri Tax Identification Number

**YEAR / DATE OF EXTENSION (If based on federal extension, attach a copy of your federal form.)**

Tax Year Beginning \_\_\_\_\_ Tax Year Ending \_\_\_\_\_ An Extension of Time Until \_\_\_\_\_

**TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED**

(SEE LINE-BY-LINE INSTRUCTIONS ON BACK) (NOTE: FOR ESTATE TAX, USE ONLY LINES 1 AND 3 BELOW)

1. Tentative amount of the tax for the taxable year	1	
2. Less		
(a) Missouri estimated income tax payments	2(a) +	
(b) Overpayment applied as a credit	2(b) +	
(c) Tax credits	2(c) +	
(d) Missouri income tax withheld	2(d) +	
(e) Credit for income tax paid by Missouri resident to other states (does not apply to corporations). See instructions relating to your income tax return	2(e) +	
(f) Total of Lines 2a through 2e	2(f) +	
3. Balance due (Line 1 minus Line 2f). Make remittance payable to the MISSOURI DIRECTOR OF REVENUE BEFORE MAILING — Write your social security number(s), FEIN, or Missouri Tax Identification Number on your check or money order	3 =	

**DEPARTMENT OF REVENUE USE ONLY**

☐ Check this box if a copy of your approved extension is requested. If this extension is denied, you will receive a denial letter.

**DOR USE ONLY**

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

SIGNATURE

DATE

PREPARER'S SIGNATURE

DATE

SPOUSE'S SIGNATURE

DAYTIME TELEPHONE

PREPARER'S ADDRESS AND ZIP CODE

FEIN, SSN, OR PTIN

**SEE "TYPE OF RETURN/EXTENSION" ABOVE FOR MAILING ADDRESS.**

# INSTRUCTIONS FOR COMPLETING FORM MO-60

## WHO SHOULD FILE A FORM MO-60 — INCOME TAX

Missouri grants an automatic extension of time to file to any individual, corporation, partnership, fiduciary, or estate who has a Federal extension. You do not need to file a Form MO-60 (Application for Extension of Time to File) **unless**:

- **You expect to owe a tax liability for the period.** Form MO-60 and payment are due on or before the due date of the return.
- **You want a Missouri extension but not a Federal extension.** See "Note" below for exception on individual income tax returns only. Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be enclosed with the Missouri return when filed. An approved Form MO-60 extends the due date up to 120 days for the individual, fiduciary, and partnership income tax returns, and up to 180 days for the corporation due date.
- **You seek a Missouri extension exceeding the Federal automatic extension period.** Form MO-60 must be filed on or before the end of the Federal automatic extension period.

You must complete a separate Form MO-60 for each return or report.

**NOTE: For individual, corporate, and franchise income tax returns. You are not required to file a Form MO-60 if:**

- 1) **You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)**  
OR
- 2) **You do not expect to owe additional income tax.**  
OR
- 3) **You anticipate receiving a refund.**

An automatic extension of time to file will be granted until August 15. If you do expect to owe additional individual income tax, you must file Form MO-60. This automatic extension applies to individual income tax returns only.

## WHEN TO FILE — ESTATE TAX

An estate tax extension must be filed within nine months after the date of death.

## WHEN TO FILE — FRANCHISE TAX

If you were granted an extension to file your corporate return, you are automatically granted an extension to file your Corporation Franchise Tax Return for the succeeding year. Ninety percent of your tax must be paid with your extension to avoid additions to tax. (If 90% of your tax will be paid due to a tax credit or a prior year overpayment, please indicate this on the front of the form.) An approved Form MO-60 extends the due date up to 180 days.

## WHERE TO FILE

Mail your extension application to the address for the tax type you indicated on the front of this form.

## PAYMENT OF TAX

An extension of time to file an income or estate tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, an additions to tax of 5% and interest rate is charged on the part of the total tax which is not paid by the original due date of the return. Interest rate will be posted on our web site at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax). Remittance should be made payable to "Missouri Director of Revenue" and submitted with this application.

## PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD.

The Missouri extension equals the extension granted for Federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the MO-60. Extensions past the automatic extension period must be requested on Form MO-60 and filed on or before the date the Federal extension expires. You will be notified by the Department of Revenue only if your request for extension is denied.

## TYPE OF RETURN/EXTENSION

Check the box to indicate the type of return/extension filed. You may only file the extension for one tax type. Separate Form MO-60(s) must be filed for each tax return or report.

## TAXPAYER IDENTIFICATION NUMBER

Enter social security number(s), tax identification number(s), or charter number, depending on the type of return/extension chosen. Missouri charter number is included because beginning January 1, 2000, the department is responsible for the collection of franchise tax.

## FILING FEDERAL FORM 990C OR FEDERAL FORM 990T

Check the box based on the federal form filed. If box Form 990C is checked per Section 143.511, RSMo, the effective due date for entities filing Federal Form 990C is the same as the federal due date. For calendar year filers, this is September 15. For fiscal year filers, the due date is the 15th day of the ninth month following the close of the taxable year.

If box Form 990T is checked, per Section 143.511, RSMo, the effective due date for entities filing Federal Form 990T is the same as the federal due date. For calendar year filers, this is May 15. For fiscal year filers, the due date is the 15th day of the fifth month following the close of the taxable year.

## BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated Federal income tax return and not qualifying to file a Missouri consolidated return. If you are automatically granted an extension to file your Franchise Corporate Tax Return, you still must submit Form MO-60 with payment of at least 90% of your tax due, to avoid a penalty.

## LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

(Note: For estate tax, only Lines 1 and 3 apply.)

- Line 1 —** Enter the amount of estimated Missouri tax liability for the taxable year.
- Line 2(a) —** Enter the total amount of payments of estimated Missouri income tax paid, or expected to be paid, for the taxable year.
- Line 2(b) —** Enter credit of overpayment from prior years.
- Line 2(c) —** Enter your total approved tax credits for the taxable year.
- Line 2(d) —** Enter the total amount of Missouri income tax withheld from wages for the taxable year.
- Line 2(e) —** Enter any estimated credit for income taxes paid to other states on income earned during the taxable year. This line will be completed by residents only; corporations are not entitled to a credit. See Form MO-CR (Form MO-1040) for further instructions on computation of the credit for resident individuals.
- Line 2(f) —** Enter the total of Lines 2(a) through 2(e).
- Line 3 —** Subtract Line 2(f) from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to "Missouri Director of Revenue". Be sure to print your social security number(s), Federal Employer Identification Number (FEIN) or Missouri Identification Tax System Number on your check or money order.